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Permanent and indefinite appropriations. Letter from the Secretary of the Treasury, concerning bill H. R. 3271, to repeal certain laws relating to permanent and indefinite appropriations

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PERMANENT AND INDEFINITE APPROPRIATIONS.

L E T T E R

FROM

THE SECRETARY OF THE TREASURY,

CONCERNING

Bill H. R. 3271, to repeal certain laws relating to permanent and indefinite appropriations.

FEBRUARY 25, 1886. — Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT, *February 23, 1886.*

SIR: I have the honor to acknowledge the receipt of a communication from the clerk of the House Committee on Appropriations inclosing copy of H. R. 3271, "to repeal certain laws relating to permanent and indefinite appropriations," in which I am asked to inform the committee as to the advisability of its passage into a law; and also to furnish statements showing by titles what laws making permanent and indefinite appropriations will be repealed by the bill, and those of the same class which will not be repealed under its exceptions; together with statements showing the expenditures from both classes of appropriations, the expenditures under excepted classes of Indian appropriations, and the total expenditures under permanent and indefinite appropriations, for the years 1883, 1884, and 1885.

In reply thereto I have to state, that while the general features of the bill appear to be such as ought to receive the sanction of the Department, I am confronted with such diversity of opinion on the part of the accounting officers regarding the enactment of a law in the form now presented, that I feel reluctant to advance any views other than to say that the general proposition to substitute specific or annual appropriations for those of a permanent or indefinite nature meets with my approval; and in order that the committee may be possessed of the views entertained by the accounting officers of the Department, I have the honor to transmit herewith copies of the several reports made to me on the subject, together with the statements called for in your communication.

Respectfully, yours,

D. MANNING,
Secretary.

Hon. SAMUEL J. RANDALL,
Chairman Committee on Appropriations, House of Representatives.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., January 30, 1886.

SIR: Referring to the letter of the clerk of the Committee on Appropriations, United States House of Representatives, of the 20th instant, addressed by direction of the chairman of said committee to the honorable Secretary of the Treasury, and requesting him to examine the bill (H. R. 3271) introduced by Mr. Morrison, "to repeal certain laws relating to permanent and indefinite appropriations," and inform the committee as to the advisability of its passage into a law—which letter was on the 26th instant referred by you to me for my views—I will say:

The general object of the bill seems to be to prevent appropriations from standing on the books of the Treasury as available for any considerable length of time, or, in other words, to limit the availability of all appropriations. While this general object is one to be favored, and has my entire approval as to a certain class of appropriations, yet I do not think the passage of the bill in its present shape is advisable.

The first section provides for a general repeal after June 30, 1886 (I presume "81" in line 29 is intended for 86, and is a clerical error), of "all laws heretofore made for the appropriation of moneys * * * for permanent specific and permanent indefinite objects," with certain exceptions named. I do not know of any appropriation for a "permanent indefinite object." Every appropriation must have some *definite object*, else for what would it be available? Then, taking this section as intended to repeal all appropriations—whether definite or indefinite in amount—for permanent specific objects (*i. e.*, permanent specific appropriations), with certain exceptions named, I am of the opinion that in classifying exceptions to so general a repeal the danger of omission is greater than that to be feared from a non-repeal, and that a specific classification of the appropriations to be repealed is rather to be preferred.

Quite a number of the appropriations named among the exceptions are contained in section 3689 of the Revised Statutes, and are declared by that section to "be deemed permanent annual appropriations." I take it that such appropriations—whether definite or indefinite in amount—already come within the provisions of section 5 of the act of June 20, 1874 (18 Stat., 110), which limits their availability to the fiscal year for which they are appropriated and two fiscal years thereafter; and that no other legislation is necessary to secure a further limit as to their availability. Thus, take any permanent annual appropriation under an act of Congress. It becomes available each succeeding fiscal year for proper expenses belonging to that year, and its availability for such expenses lasts for two years longer. Then, if definite in amount, the balance is covered in. It has been said that the act of 1874 only applies to appropriations, definite or fixed in amount, of which there could be "unexpended balances." I am of the opinion that section 5 of said act was intended to limit the availability of appropriations generally, except those named in the proviso to said section (see letter of the Secretary of the Treasury to the Speaker of the House of Representatives of December 14, 1877); otherwise, applying said section only to appropriations definite or fixed in amount, there would be no limit to the availability of annual appropriations indefinite in amount, while there would be a limit as to annual appropriations definite in amount. Why such a difference?

Under the proviso to section 1 of the bill payment may be made within the year after June 30, 1886, of any expense properly incurred *within the year prior to that date*.

This is the nature of a saving clause from the general repeal. But suppose a permanent specific appropriation for the erection of a public building, or for any other object (not within the exceptions), to have been made prior to June 30, 1885 (*i. e.*, one year prior to June 30, 1886), immediately available, and in pursuance of such appropriation a contract for such building or other object to have been at once executed, would such appropriation be available after June 30, 1886, to carry out the contract so made? Under the proviso, could any payment be made after said date on account of said contract? I think not, unless the same is provided for by appropriation in some act to be passed prior to June 30, 1886. This is but an example of cases that may occur. Public buildings and the like, for which permanent specific appropriations are usually made, generally require several years for their completion. A repeal of such appropriations without some saving clause would work great inconvenience and injustice. A clause, such as that contained in section 5 of the act of June 20, 1874 (18 Stat., 111), and commencing "And provided further," &c., might answer.

The second section of the bill limits the availability of all appropriations to two years, thus shortening the limitation prescribed by the act of 1874 one year. I can see no reason nor necessity for this change in the law. On the contrary, experience under the act of 1874 has shown that such change is not advisable. The two years' limit prescribed by the general words of said section would apply to permanent specific appropriations. Frequently, I think I may say usually, the objects and purposes for which such appropriations are made cannot be carried out within that limit. Under section 3684 of the

Revised Statutes appropriations for public buildings under the control of the Treasury Department are made available immediately upon the approval of the act of appropriation. Applying said limit to these appropriations and others of a like kind their availability would often terminate in the midst of a fiscal year. This, as to such appropriations, would result in more than inconvenience, and change the present system of keeping accounts with appropriations by fiscal years. (See sections 237 and 250 of the Revised Statutes.)

In conclusion, there are, as I take it, three general classes of appropriations, and each of these classes may be *definite* or *indefinite* in amount, viz: (1) annual appropriations, made by annual acts of Congress for the service of each fiscal year, and available during such year and for two years thereafter; (2) permanent annual appropriations, made by one general act of Congress, recurring, without any further act, for the service of each fiscal year, and, like annual appropriations, available for the service of any particular fiscal year during such year and for two years thereafter, these differing from annual appropriations in that instead of being made by an act passed each year they are made by one general act; (3) permanent specific appropriations, made for some object or purpose named, and available until such object or purpose is accomplished, unless otherwise disposed of by act of Congress.

The limitation prescribed by section 5 of the act of 1874 applies, as stated, to the first two classes of appropriations just named, the third class being excepted from such limitation by the first proviso of said section. Hence it is I cannot see that any further limitation is necessary as to the availability of the first two classes. Now, as to the third class, I respectfully suggest that an act of Congress would be advisable and beneficial prescribing that all permanent specific appropriations no portions of which have been used for the objects or purposes for which such appropriations were made be covered into the Treasury at the expiration of two years after the fiscal year during which said appropriations were made, with a saving clause providing that this shall not operate to prevent the fulfillment of contracts existing at the date of the passage of such act. I make this suggestion because I am informed that a number of these appropriations, no portions of which have been used or needed, have been standing for a considerable time on the books of the Treasury as available, and in order that this may not occur hereafter.

I have stated thus at length my objections to the bill submitted by you for my views because I consider the matter one of great importance in the accounting system of the Government. My time for consideration of the subject has been short, and, should I find after mature deliberation anything more that I deem necessary to present to you, I will communicate with you further.

The letter and bill are herewith returned.

Very respectfully,

M. J. DURHAM,
Comptroller.

Hon. W. E. SMITH,
Assistant Secretary of the Treasury.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., February 1, 1886.

SIR: In compliance with the indorsement of the Assistant Secretary, dated January 26, 1886, referring to the Second Comptroller for his views the inclosed letter of the clerk of Committee on Appropriations, House of Representatives, dated January 20, 1886, with copy of bill accompanying (H. R. 3271), I beg leave to say that I have caused such bill to be referred to the respective chiefs of divisions in this office, with a request that they report to me the provisions of existing laws which would be repealed thereby and the manner in which it would affect the examination and payment of claims and accounts of which this office has jurisdiction.

Annexed hereto are the several reports of these chiefs of divisions, which I have carefully examined, and which, in my judgment, very fully and clearly set forth the results which the passage of the proposed bill would accomplish.

Very respectfully,

I. H. MAYNARD,
Comptroller.

Hon. DANIEL MANNING,
Secretary of the Treasury.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 28, 1886.

SIR: In response to your request for a report upon the advisability of the passage into a law of House bill No. 3271 entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," I have to say that its effect upon the funds provided for the Indian service would be to seriously embarrass and cripple if not to disastrously affect that service.

In support of this view I will call your attention to the following appropriations affected by this bill: For the payment of specific annuities in fulfillment of treaty stipulations; for the payment to Indians becoming citizens, the cash value of their proportion of tribal trust funds and annuities; for the payment to Indians the value of their lands; for the payment to Indians of interest on proceeds of their lands covered into the Treasury; for the payment for the benefit of Indians of an amount to be charged against their trust funds; for payment of expenses of removing, &c., Indians when the amount appropriated is to be reimbursed from the proceeds of their lands; funds arising from consolidation of annuities and other funds of Indians upon which interest is paid, the principal not liable to draft; interest on such funds; funds belonging to North Carolina Cherokees, principal and interest liable to draft; interest on stocks and bonds held by Treasurer of the United States as custodian; interest on funds created by act of July 12, 1862, on account of abstraction of trust-fund bonds; maintenance and education of children once Indian captives.

In general, I may say that the proposed law would interfere with the present requirements of law and treaties in relation to the payment of annuities and of moneys held in the nature of a trust for a specific purpose, and especially would it render inoperative the provisions of section 2093, 2094, and 2095, Revised Statutes.

Attention is particularly invited to the concluding clause of section 2 of the proposed law, the present application of which would deprive the Indian service of funds which belong solely to the Indians and are in no sense the property of the United States, and leave many tribes without adequate means of support or means of sustaining life.

A very large proportion of funds devoted to the Indian service have been derived by virtue of treaty stipulations, for which the Indians have made concession, and such funds should be as free from limitations, except those found in the treaties creating them, as any trust fund can be. The passage of the proposed law would violate those treaty stipulations, break faith with the Indians, and disastrously affect the service.

Respectfully submitted.

J. D. TERRILL.

The Hon. SECOND COMPTROLLER.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 30, 1886.

SIR: If bill H. R. 3271, Forty-ninth Congress, first session, to repeal laws relating to permanent and indefinite appropriations becomes a law it will repeal the appropriation provisions of the following acts:

Sections 2 and 3, act of July 4, 1864 (13 Stat., 390; sec. 3689 R. S.), entitled "An act for the relief of seamen and others borne on the books of vessels wrecked or lost in the naval service." In regard to the provisions of this law I would say that all claims for "indemnity" under the above act which are more than two years old are now reported to Congress for appropriations under existing laws.

Section 16, act June 30, 1864 (13 Stat., 316; sec. 3689 R. S.), entitled "An act to regulate prize proceedings and the distribution of prize-money, and for other purposes." If this act is repealed it will require all claims for prize-money to be reported to Congress for appropriation, and will work great hardship to claimants, who are all poor. The amount due each is quite small. I recommend that the law relating to prize-money remain as at present.

Section 5, act July 20, 1874 (18 Stat., 110), entitled "An act making appropriations for the legislative, executive, and judicial expenses for the year ending June 30, 1874." Among the exceptions are "pay of the Navy and Marine Corps." As from the nature of the service it must often be performed in distant seas, during cruises of three or more years, this law should remain in force.

The act of February 19, 1879 (20 Stat., 316), entitled "An act for the payment to the officers, petty officers, seamen, and marines of the Mexican war of the three months extra."

The act of February 14, 1879 (20 Stat., 284), entitled "An act making appropriation for the naval service for the year ending June 30, 1880, under Bureau of Provisions and Clothing." For the purchasing of small stores and clothing for the Navy.

Act of February 22, 1883 (22 Stat., 421), entitled "An act in relation to the Japanese indemnity fund, payment of officers and crew of the United States ship Wyoming, &c., and of the steamer Takiang."

The act of June 20, 1878 (20 Stat., 242), entitled "An act to authorize the sale of small arms now in use in the naval service."

Very respectfully,

GEO. H. FRENCH.

Hon. I. H. MAYNARD.

Second Comptroller.

—
TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., February 1, 1886.

SIR: In compliance with your request that I would furnish you with an expression of my views regarding the provisions of House bill No. 3271, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," in so far as the same would affect that branch of the public business of which this division (Army pension) of your office has supervision, I have the honor to state that I have not been able to foresee any prejudicial effect which the enactment of such a law would work, except, perhaps, in the matter of the payment of lost checks paid on forged indorsements in cases where the disbursing officers or agents are dead or out of office.

Section 3647 Revised Statutes provides that in case the disbursing officer or agent by whom the check was issued is dead or out of office an account will be stated in favor of the owner of such check, and the appropriation out of which the original check was payable remains available for payment to the owner for three years from the date of such check.

The effect of the passage of the bill in question would be to limit the time within which such accounts can be stated to two years instead of three, as at present provided. In some cases this would appear to work an inconvenience to the owner of the check by delaying payment of the same for a somewhat longer period.

I cannot see that the passage of this bill would otherwise affect the settlement of pension agents' accounts, except perhaps beneficially, by reducing the number of settlements and thereby lessening somewhat the work of this division.

Very respectfully,

Hon. I. H. MAYNARD,
Second Comptroller.

T. O. W. ROBERTS,
Chief of Division.

—
TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 29, 1886.

SIR: Referring to bill No. 3271, introduced by Hon. Mr. Morrison, in the House of Representatives, January 11, 1886, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," I have the honor to state that the appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, the last act for which was approved July 5, 1894, and for \$14,948,300, and the appropriations for military posts, roads, and buildings, the last act for which approved March 3, 1885, and for \$253,000, are regarded as "no limit," or "indefinite" appropriations, and will be affected by the provisions of the proposed bill.

The disbursements under the above-mentioned appropriations are made by the disbursing officers of the Engineer and Quartermaster's Departments respectively, whose accounts are examined in the Quartermaster's division of this office.

Very respectfully,

BENJAMIN S. PIKE,
Chief of Division.

Hon. I. H. MAYNARD,
Comptroller.

—
TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 30, 1886.

SIR: Having examined House bill No. 3271, Forty-ninth Congress, first session, I have the honor to state that if it should become a law no harm will come to the work of the Army paymasters' division.

By the first section the appropriation for the support of the Soldiers' Home is excepted; and referring to the second section, which provides that future appropriations shall re-

main available for two years, &c., it is believed that all payments can be made in the time prescribed.

The following are the appropriations: Pay of the Army, support of Soldiers' Home, and support of National Home for Disabled Volunteer Soldiers.

Very respectfully,

Hon. I. H. MAYNARD,
Second Comptroller.

ROGER BELLIS,
Chief of Army Paymasters' Division.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., January 29, 1886.

SIR: Assuming that the repeal provided for will take effect from and after June 30, 1886, and that all necessary appropriations will be made in advance annually, the work of this division will not be prejudicially affected by the enactment into law of the bill (H. R. 3271, Forty-ninth Congress, first session) "to repeal certain laws relating to permanent and indefinite appropriations."

It will repeal the appropriation provisions of the following acts:

The act of February 19, 1879 (20 Stat., 316), entitled "An act for the payment to the officers and soldiers of the Mexican war of the three months' extra pay provided for by the act of July 19, 1848."

The act of June 16, 1880 (21 Stat., 283), entitled "An act for the relief of the Fifteenth and Sixteenth Missouri Cavalry Volunteers."

The act of July 3, 1884 (23 Stat., 66), entitled "An act to extend the benefits of section 4 of an act entitled 'An act making appropriations for the support of the Army for the year ending June 30, 1866, approved March 3, 1865.'"

It appears to be the understanding of the Department that by reason of the terms of section 5601 of the Revised Statutes, the act of June 20, 1874, section 5 (18 Stat., 110) in effect repealed the provisions of section 3689 Revised Statutes, relating to bounties to soldiers and traveling expenses of California and Nevada volunteers. Amounts found to be due for such bounties and traveling expenses are reported to Congress under the act of June 14, 1878, section 4 (20 Stat., 130), when appropriations have not been made in advance for the payment thereof.

The passage of the bill in question will place all the claims assigned to this division, which grow out of old transactions, upon the same footing, and will thus to a considerable extent reduce the work of the division. In many cases only one settlement will be necessary where two are now required.

Very respectfully,

Hon. I. H. MAYNARD,
Second Comptroller.

JEROME LEE.

A bill (H. R. 3271) entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations," having been referred to me for report as to what laws of the above description, under which claims are passed in this division, would be repealed by the passage of said act, I respectfully submit that all the claims considered in this division, which are provided for in permanent appropriations, arise under one or other of the following acts or joint resolutions, viz: Horses and other property lost in the military service; transportation of the Army and its supplies; Pacific railroads; commutation of rations to prisoners of war in rebel States; an act to provide for the settlement of claims of officers and enlisted men of the Army for loss of private property destroyed in the military service of the United States; an act giving compensation to certain employés in the civil service of the Government at Washington.

As none of these acts or joint resolutions are included within the exceptions mentioned in said bill (H. R. 3271), they would be repealed by its passage.

Respectfully submitted.

S. W. SHADLE,
Chief Miscellaneous Division.

TREASURY DEPARTMENT, OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., February 9, 1886.

SIR: By reference on the 26th instant of a copy of letter of James C. Courts, clerk of the Committee on Appropriations of the House of Representatives, of date January 20, 1886, addressed to you at the instance of the Hon. Samuel J. Randall, chairman, mak-

ing inquiry as to the advisability of passing H. R. bill 3271 into a law, you did me the honor to request my views on the same.

In reply thereto, I beg leave to submit the following observations:

The bill proposes to repeal all the permanent specific and permanent indefinite appropriations, except those mentioned in the body of the bill.

To ascertain what would be repealed by the bill, it will be necessary to search the statutes carefully. It would have been safer for the framer of the bill to have mentioned them in detail, for there is danger, under the general repealing clause of the bill, that some meritorious acts may be repealed which might not be intended.

I presume, from the fact that a number of the old permanent appropriations are retained in the bill, that the principle of maintaining such appropriations is a good one, and therefore it requires the more care that, in eliminating the bad or useless permanent appropriations from the statute book, the good should not be cut off with the bad, and leave the work to be done over again. Better than that would be to leave the tares alone with the wheat, until the ripe time of more thorough revision.

There are some useless and obsolete permanent appropriations on the statute book, but probably they do no harm by being there. For as the repeal of them will not change the Revised Statutes, in print, it may be that there would be no essential benefit from their repeal until the statutes should be again systematically codified and reprinted. The bringing of them into a more perfect code would evidently require care, ability, and experience; and might be very desirable with reference to the laws regulating all the appropriations connected with the Treasury Department.

I presume that my attention is only called as pertinent to any changes which the bill in question (H. R. 3271) may propose which would affect the appropriations the accounts of which, or any of them, are settled in this office.

The bill repeals section 3687 of the Revised Statutes. That section might, in my opinion, be well modified by making it specific in a *larger sum*, and relieving the section of the uncertain revenue derived from "fines, penalties, and forfeitures" connected with the customs, and from fees paid into the Treasury Department by customs officers, and from storage, cartage, drayage, labor, and services. The sums received from these sources are inconsiderable compared with the specific appropriation in the section; but however inconsiderable, they must be a source of trouble from their fluctuations. They are not the same from year to year; cannot well be estimated, and leave room for the imagination to raise or lower them according to the accuracy with which the statistics of them are handled. I can see no good reason why these items might not be removed and a certain specific sum put in their place.

But it would seem to me to be unwise at present to repeal the permanent appropriation for the expenses of collecting the revenue from customs.

All the customs duties are paid into the Treasury without deduction of expenses or salaries. The times of the passage of the appropriation bills vary, according to the length of the session of Congress; and sometimes, according to the closeness of party votes, or differences between the two Houses, Congress might fail to pass an appropriation bill.

These reasons operate to require sometimes an extra session and considerable expense to the people. The consequences would be, at times, very injurious to the collection of the revenue. As long as we derive from customs the revenue which is the principal support of the Government, and which is specifically pledged in part for the payment of the public debt, it would be wise at all times to keep the machinery of it in perfect running order. By introducing disturbing causes, unnecessarily or unwisely, into this system, tends to weaken the working force of the Department, by making it dependent for its necessary sustenance on a contingency, and must eventually operate more to the expense of the Government in an irregular service, and possibly, in a measure, tend to weaken the foundations of the public credit.

The provision for the pay of the officers connected with the customs service should, in my opinion, be stable. There are, of course, arguments upon the other side of the question, but as I am not familiar with them, and have not been referred to them, I am not to be understood as attempting to discuss the question, which is a matter, I suppose, entirely for the legislators.

The principal objection to the present system is, I presume, the uncertain amounts which are required for the expenses of the customs service. But this might well be obviated by making the salaries of all officers certain, whence they could readily be estimated by Congress.

H. R. bill No. 3271 also repeals the clause in section 3689, Revised Statutes, for "Refunding duties on goods destroyed." It is submitted that this ought not to be repealed. An importer of merchandise pays the duties on it before delivery; and whilst the goods are in the custody of the United States customs officers they are destroyed by fire or other casualty. In such case he should not have to wait for the refunding of the duties

paid. It might be very necessary for his livelihood or business that the repayment should be made to him immediately. It is only just that he should get it without delay.

House bill No. 3271 continues in force the permanent appropriations for "expenses of the Marine Hospital service." It may possibly be worth while at this time to call attention to this appropriation for the Marine Hospital service, as there is a slight difficulty in the interpretation of the acts now in force.

Section 3689, Revised Statutes, page 726, provided for the Marine Hospital establishment (customs):

"Of the moneys collected from masters or owners of vessels of the United States, at the rate of 40 cents per month for every seaman employed, to constitute a general fund to be used for the benefit and convenience of sick and disabled American seamen," and "of the proceeds of leases and sales of Marine Hospital buildings and lands appertaining thereto for the Marine Hospital establishment."

Section 15 of the act of June 26, 1884 (23 U. S. Stats. at L., page 57), repeals all acts or parts of acts providing for the assessment and collection of a hospital tax for seamen, and directs that "the expenses of maintaining the Marine Hospital service shall hereafter be borne by the United States out of the receipts for duties on tonnage provided for by this act, and so much thereof as may be necessary is hereby appropriated for that purpose."

It will be observed that the clause in the section 3689, Revised Statutes, page 726, appropriating "the proceeds of leases and sales of Marine Hospital buildings and lands appertaining thereto for the Marine Hospital establishment" was not expressly repealed by the fifteenth section of the act of June 26, 1884, but only inferentially, and it may admit of doubt as to the intention of Congress. If the clause be repealed, "the proceeds of leases and sales of marine-hospital buildings and lands appertaining thereto" should be no longer carried to the credit of the Marine Hospital service, but covered into the Treasury.

House bill 3271 proposes to repeal the following item of appropriations in the Revised Statutes, page 725 (the accounts of the expenditures under which are within the purview of this office), viz:

- (1) Refunding moneys erroneously received and covered.
- (2) Refunding proceeds of goods seized and sold (upon which, too, I remark that the claims arising under them are very few but there are some, and when they arise they are meritorious and the payment of them should not be delayed).
- (3) Refunding duties, customs, (under twenty-sixth section act July 14, 1870, and joint resolution approved January 30, 1871).
- (4) Refunding duty on tea and coffee.
- (5) Drawbacks on articles imported into district of Chicago.
- (6) Refunding certain discriminating duties on merchandise imported in French vessels from countries other than France.

Remarks on 3, 4, 5, and 6: These may be considered together. From the lapse of time, and the fact that there have been no claims for a number of years under these heads, it is probable that no more will be presented, and therefore the clauses might well be repealed.

In the case of the passage of H. R. No. 3271, I think it ought to be amended in some particulars, even to express clearly the evident intention of its framer.

Insert after the words "excess of deposits," nineteenth line, second page of the bill, the words "for unascertained duties or duties or other moneys paid under protest."

The date in second page of the bill, line 29 is erroneous (June 30, 1881).

In second section, line 2, there is no mention of the time from which the two years therein mentioned begin to run. I would suggest, to meet this difficulty, that the first part of said section 2 should read as follows:

"That hereafter all appropriations made for the service of any fiscal year shall be available for two years from the end of such fiscal year, for the payment of expenditures, &c." (as in the section).

The papers transmitted are herewith returned.

I am, very respectfully, your obedient servant,

JOHN S. McCALMONT,
Commissioner of Customs.

The Hon. SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,
February 12, 1886.

SIR: In response to your reference of the 26th ultimo, I have the honor, as requested, to offer the following suggestions in reference to House bill No. 3271, entitled "A bill to repeal certain laws relating to permanent and indefinite appropriations."

The bill repeals all permanent specific and permanent indefinite appropriations with certain named exceptions. The exceptions are all contained in the list of what are called permanent annual appropriations, as shown in section 3689 of the Revised Statutes, and comprise the greater part of the permanent indefinite appropriations.

Some of the appropriations named in section 3689 have been already repealed or are obsolete, such as for the "expenses for the national loan;" for the "salaries and expenses of the Southern Claims Commission;" for "salaries, justices, &c., Supreme Court," which provided for the payment of the reporter of the said court; "return of proceeds of captured and abandoned property;" "payment for coin destroyed at Chicago;" "refunding customs duties under acts of 1870 and 1871;" "refunding duties on tea and coffee;" "drawback on certain articles imported into the district of Chicago;" "distributive shares, fines, &c.;" and "refunding certain discriminating duties." So far as the accounts settled in this office are concerned, the appropriations repealed under section 3689 Revised Statutes will be "expenses of collecting the revenue from customs;" "salaries and expenses of steamboat inspectors;" "refunding moneys erroneously received and covered;" "refunding duties on goods destroyed;" "customs;" "refunding proceeds of goods seized and sold;" "instructing the blind."

The appropriation for expenses of collecting the revenue from customs is at present an annual appropriation, though not definite in amount.

It would seem to be practicable in this case and also as to the "salaries and expenses of steamboat inspectors" to make definite estimates and appropriations.

The appropriation for "refunding moneys erroneously received and covered" arises from section 12 of an act approved July 23, 1866, and provides a remedy where moneys accruing to the United States from fines, penalties, and forfeitures or other sources have been erroneously covered into the Treasury before payment of the charges legally and justly chargeable against the same. The amounts paid under this head are very small, and, as it is hardly practicable to estimate for possible mistakes, this appropriation, I think, should be retained. The appropriation for "refunding duties on goods destroyed" arises under section 2984 Revised Statutes, and provides for returning to importers duties paid by them on merchandise still in the custody of officers of the customs which have been injured or destroyed by accidental fire or other casualty. As no satisfactory estimate could be made of the future accidental fires and casualties, I think this appropriation should be retained.

The appropriation for "refunding proceeds of goods seized and sold" arises under section 3078 Revised Statutes, where property has been seized for forfeiture by a collector of customs, of a value not exceeding \$500, and sold and the proceeds deposited in the Treasury. The person interested in the property may, under this section, claim the proceeds of the sale, upon proof satisfactory to the Secretary of the Treasury that he did not know of the seizure and that the forfeiture was incurred without willful negligence or intended fraud on his part. The amounts paid under this appropriation are small and hardly a subject for estimate, and this appropriation should also be retained.

The appropriation for the instruction of the blind arises under section 4869, which provides that the Secretary of the Interior may cause to be instructed in some proper institution such blind persons as shall be shown by the president of the Columbia Institute for the Deaf and Dumb to be without means to secure an education. Worthy subjects of this charity might lose its benefits entirely were the appropriation to be made an annual one and at any time there should be unexpectedly more applicants than had been estimated for. I would therefore advise the retention of this appropriation as it now is.

Outside of the list of permanent appropriations contained in section 3689 Revised Statutes I find the following: "Rebuilding revenue cutters;" "refunding to national banking associations excess of duty;" "outstanding liabilities;" "refunding penalties and charges erroneously exacted;" "salaries and expenses shipping service;" "expenses of regulating immigration."

The appropriation for "rebuilding revenue cutters" arises from section 2748 Revised Statutes, which provides for the sale of revenue cutters unfit for further service and permits the proceeds of the sales to be used in the purchase or construction of other revenue cutters.

I think it would be better in all cases where revenue cutters are purchased or built that a specific appropriation should be made for the purpose. At present Congress may appropriate a specific sum for the purchase or construction of a revenue cutter and this appropriation be enlarged by payments from the permanent appropriation, and so the cost be made to exceed the amount deemed sufficient by Congress.

The appropriation for "refunding to national banking associations excess of duty" arises under section 5218 Revised Statutes, which provides that in all cases where an association may pay in excess of what may be found due from it on account of duty required to be paid to the Treasurer of the United States, the excess shall be refunded. The

amounts paid from this appropriation are so small and the occasions so few when it is needed that it should be retained as a permanent appropriation.

The appropriation for "outstanding liabilities" arises under the last paragraph of section 307, Revised Statutes. In order to facilitate the settlement of the accounts of the Treasurer of the United States, section 306 provides that at the close of each fiscal year all certificates, drafts, and checks then outstanding for three years, issued by the Treasurer or any disbursing agent of the Government, shall be covered into the Treasury to the credit of the payees and into an appropriation to be called "outstanding liabilities."

Section 307 provides that this appropriation shall remain a permanent one for the payment of these unpaid drafts, &c., and section 308 enacts that whenever the payee or *bona fide* holder shall present one of these unpaid obligations an account shall be stated and the amount paid. I have no doubt that this appropriation should remain on the permanent list. The Treasury Department should always have the means to make payment upon its drafts and checks when presented.

The appropriation for "refunding penalties and charges erroneously exacted" is provided by section 26, act June 26, 1884. This appropriation is similar to the appropriation for "repayment to importers excess of deposits," which the bill proposes to retain, and the reasons for retention are as strong in the one case as the other.

The appropriation for "salaries and expenses of shipping service" is provided by section 27, act June 26, 1884, and depends upon the amount of fees deposited in the Treasury by the shipping commissioners. As the expenditures depend upon the receipts and the latter can not well be fixed in advance, if it is intended that the service shall be self-sustaining this appropriation should remain as it is.

A like reason applies to the appropriation for "expenses of regulating immigration" provided by section 1, act of August 3, 1882. This appropriation is made up of the duties collected on foreign passengers, and the act provides "that no greater sum shall be expended at any port than shall have been collected at such port."

In the above-named appropriations no specific sum is appropriated, but whatever sum is necessary to make proper payments.

There is another class of permanent and specific appropriations where the amount to be paid, the purpose for which payment is to be made, and the party or parties to whom the sum is payable, are definitely fixed by the act of appropriation. Such are appropriations for the relief of individuals, for the payment of expenses in contested-election cases in Congress, for payment of salaries to the widows, children, or heirs of members of Congress, or other similar cases under special appropriations. Here Congress has audited and liquidated the claims, and I see no reason why such an appropriation should lapse. Whenever in such cases the beneficiary makes application for payment, the appropriation should be available.

Other appropriations are made on estimates, not of any amount deemed necessary for expenditures during any particular period of time, but of an amount to be expended for some specified definite purpose. Such are appropriations for construction of public buildings, monuments, light-houses, life-saving stations, &c., where a fixed amount is appropriated which is available until exhausted. I see no advantage in converting these into annual appropriations, or annually covering into the Treasury balances of appropriations sure to be reappropriated until the object is accomplished for which they were made.

Very respectfully,

E. P. BALDWIN,
Acting Auditor.

Hon. SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,
Washington, D. C., January 29, 1886.

SIR: House bill No. 3271, "to repeal certain laws relating to permanent and indefinite appropriations," referred to me for an expression of my views, is respectfully returned with the following remarks and suggestions:

The bill provides that all laws heretofore made for the appropriation of moneys from the general Treasury for permanent specific and permanent indefinite objects shall (with certain exceptions) be repealed after June 30, 1881, and that annual estimates shall be submitted to Congress of amounts required for expenditure under appropriations affected by the bill. As it is evident that the proposed repeal is intended to apply, not to the laws themselves, but only to such parts of the laws as make permanent and indefinite appropriations, I suggest a modification in the phraseology of section 1 of the bill, so that its true intent shall be unmistakable.

I also submit the following amendments:

(1) In line 23, after the word "Home," insert the words, "including interest on the permanent fund of said Home." (See section 8, act March 3, 1883, 22 Stat., 565.)

(2) In line 27, after the word "eighty," insert the words, "including interest on said trust funds." This amendment is suggested by the fact that, as a rule, Indian trust funds are not disbursed, only the interest on said funds, appropriated semi-annually, being subject to draft.

(3) In line 29, for "1881," read "1886." The mistake in the year is evident.

(4) In section 2, line 8, after the word "debt" insert the words "and for fulfilling treaty stipulations and agreements with Indian tribes." The appropriations made annually by Congress to carry out certain treaty stipulations with Indian tribes have always been held to be permanent in their nature. If a limitation, as to time, be placed upon the expenditure of such appropriations as are embraced in the "digest of appropriations" for 1886, pages 170-176, under the caption of "fulfilling treaties," moneys that unquestionably belong to the Indians might be carried to the surplus fund.

With these modifications the bill commends itself to the approval of this office.

Very respectfully,

The Hon. SECRETARY OF THE TREASURY.

WM. A. DAY,
Auditor.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,
Washington, D. C., January 28, 1886.

SIR: I have the honor to return the copy of the communication addressed to you, on 20th instant, by the Committee on Appropriations, House of Representatives, which inclosed, with request for my views, House bill 3271, present session.

The bill proposes the abolition, with certain exceptions, of a class of appropriations heretofore regarded as permanent, and the substitution of annual appropriations upon annual estimates; and in this respect is of the same general character with the bill recommended by the Secretary of the Treasury in a communication addressed to the chairman of the Committee on Appropriations, House of Representatives, January 28, 1880.

The established policy of the Government is that of annual appropriations; the departures therefrom are the exceptions, and such exceptions should be made only in cases where the nature of the expense affords some substantial reason why the general system should not apply.

With perhaps a single exception, noted below, it is my judgment that all appropriations now upon the books of this office could without serious inconvenience be made subject to the general system of annual appropriations.

The appropriation made by act of May 13, 1879, of all moneys to become due James B. Eads, under the act of March 3, 1875, and its amendments, should be carefully preserved from repeal. In the statutory contract with him (act March 3, 1875) provision was made that if an installment should fall due him at any time when no appropriation for its payment existed, he should be entitled to receive the amount in United States bonds. I understand that on one occasion the Government was compelled to pay him a large installment in bonds, worth at the time a very large premium, perhaps \$60,000. The general appropriation of May 13, 1879, was made to guard against such contingency in the future.

Very respectfully,

Hon. DANIEL MANNING,
Secretary of the Treasury.

JNO. S. WILLIAMS,
Auditor.

TREASURY DEPARTMENT, FOURTH AUDITORS' OFFICE,
Washington, D. C., February 3, 1886.

SIR: I have the honor to return herewith House bill No. 3271, referred by you on the 26th ultimo, and in answer to your request for my views, I have to state that there are in my opinion a few permanent appropriations under the Navy Department which should be excepted from the proposed operation of the bill.

"Prize money to captors" is not strictly an appropriation; it is a fund arising from the proceeds of vessels condemned and sold as prize; property vested in the captors; it is actually a "trust fund," and should be excepted as well as the Navy pension fund, which is excepted, in terms, in the bill. "Bounty for destruction of enemies' vessels" is an appropriation made by Congress upon decrees of admiralty courts. It is in the nature of prize money, and is held permanently for claimants in the same manner, and distributed as prize money. The appropriation now is exhausted, except that specially appropriated in act of July 7, 1884, for the payment of a certain fixed sum under judgment of a court of admiralty. This appropriation I suggest should be excepted.

I am also of opinion that the appropriation made by section 288. Revised Statutes, to reimburse men of the Navy for the loss of their clothing by wreck should be excepted. It does not create an appropriation to await expenditure; it provides only for the prompt payment of each case as it is allowed by the accounting officers, and if repealed it would work great injustice without any apparent advantage to the Government.

"Pay of the Navy" and "pay of the Marine Corps" were, for what then seemed good and sufficient reasons, excepted from the operation of section 5 of the act of June 20, 1874 (Stats. at L., Vol. 18, page 110), and they have since been recognized as continuous appropriations. Under the present system of paying the Navy, which, it is believed, is held to be necessary to the discipline of the service, the men are not paid as the money accrues; they receive small arbitrary sums, and the balance due and unpaid at the end of one fiscal year merges into the earnings of the next; in like manner the balance of the appropriation unexpended at the end of a fiscal year merges into the amount appropriated for the next. This is found to be the most convenient system, simplifying the settlement of accounts. For the purpose of preventing any accumulation of the surplus in the appropriations it is suggested that the available balance shown in the report of the Fourth Auditor, for each fiscal year, that is, the balance of the permanent appropriation, less the known liabilities against it, be taken into consideration by the committee in making the next appropriation, by deducting it from the estimate.

The balances in excess of liabilities estimated or known to exist on June 30, 1885, were, under "pay of the Navy" \$576,380.24, and under "pay of the Marine Corps" \$217,964.94. These balances are always shown in the report, and it is believed that they furnish the safest and best guide for the committee in preventing any unnecessary accumulation.

I am, sir, very respectfully,

Hon. DANIEL MANNING,
Secretary of the Treasury.

C. M. SHELLEY,
Auditor.

Expenditures for the fiscal years 1883, 1884, and 1885, from appropriations proposed to be repealed by House bill 3271, Forty-ninth Congress, first session.

Title of appropriation.	1883.	1884.	1885.
Estates of decedents, trust funds.....		\$36 90	
Pay of consular officers for services to American vessels and seamen			\$5,369 09
Refunding penalties or charges erroneously exacted (foreign intercourse)			1,179 07
Transmission of books and mementoes to National Lincoln Monument Association, Springfield, Ill.		24 15	1,490 20
Expenses of collecting the revenue from customs	\$6,497,168 31	6,709,485 76	6,290,270 85
Detection and prevention of frauds on customs revenue..	76,600 95	66,482 65	73,373 90
Expenses of regulating immigration.....	127,345 97	235,443 86	125,538 58
Salaries and expenses, shipping service.....			47,078 13
Refunding penalties or charges erroneously exacted (customs).....			1,956 42
Extra pay to officers and men who served in the Mexican War (revenue marine)	216 00		5,015 00
Refunding moneys erroneously received and covered in to the Treasury (customs)	126 70	37 31	219 27
Building or purchase of such vessels as may be required for the revenue service			6,886 31
Salaries steamboat-inspection service.....	195,000 00	199,000 00	197,000 00
Contingent expenses steamboat-inspection service	41,613 03	42,894 73	42,106 07
Salaries and expenses special inspectors of foreign steam-vessels	20,164 04	37,596 05	36,641 63
Contingent expenses national currency (reimbursable), Treasurer's Office.....	53,391 92	78,097 15	87,945 45
Coinage of the standard silver dollar.....	169,676 09	136,963 51	152,350 99
Parting and refining bullion			11,667 28
Return of proceeds of captured or abandoned property	124,551 38		
Refunding to national banking associations excess of duty.	848 29	156 25	14 67
Purchase and management of Louisville and Portland Canal (expired)	12,000 00	24,000 00	24,000 00
Trust-fund interest for support of free schools in South Carolina	2,300 00	1,748 00	1,950 00
Sinking fund, Union Pacific Railroad.....		1,668,925 00	3,768,804 63
Sinking fund, Central Pacific Railroad.....	552,636 00		17,000 00
Refunding moneys illegally collected under direct-tax laws			4,619 26
Repayment of taxes on distilled spirits destroyed by casualty (internal revenue).....		627 30	1,299 60
Redemption of stamps	42,654 73	294,601 54	151,342 77

Expenditures for the fiscal years 1883, 1884, and 1885, from appropriations proposed to be repealed by House bill 3271—Continued.

Title of appropriation.	1883.	1884.	1885.
Refunding moneys erroneously received and covered into the Treasury (internal revenue).....	\$66 30	\$112 03	\$52 00
Arming and equipping the militia.....	107,614 41	149,955 96	136,756 70
Ordnance material, proceeds of sales (War).....	82,500 00	75,000 00	73,958 01
Powder and projectiles, proceeds of sales (War).....	40,640 00	42,808 00	3,143 11
Seacoast batteries for instruction of militia.....	5,000 00		
Trusses for disabled soldiers.....	21 00		5,169 05
Bounty for the Fifteenth and Sixteenth Missouri Cavalry Volunteers.....	7,000 00	26,000 00	8,000 00
Three months' pay proper, act July 3, 1884.....			3,671 00
Constructing jetties and other works at South Pass, Mississippi River.....	150,000 00	150,000 00	150,000 00
Removing sunken vessels or craft obstructing or endangering navigation.....	25,126 22	28,857 50	46,818 98
Operating and care of Saint Clair Flats Canal, Michigan...	5,000 00	3,495 49	2,000 00
Operating and care of Saint Mary's Falls Canal, Michigan...	42,200 00	34,681 63	5,000 00
Operating and care of Louisville and Portland Canal, Kentucky.....	77,000 00	47,500 00	12,500 00
Operating and care of Des Moines Rapids Canal, Iowa and Illinois.....	75,000 00	47,000 00	7,000 00
Operating and care of canals and other works of navigation.....			211,174 31
Extra pay to officers and men who served in the Mexican war (Army).....	479 00	500 00	13,105 00
Transportation of the Army and its supplies (Pacific railroads).....	1,663,151 30	1,586,035 72	715,815 08
Ordnance material, proceeds of sales, Navy.....	1,654 50		2,809 24
Sales of small arms.....	11,926 11	8,793 66	2,685 35
Prize-money to captors.....	1,403 08	7,103 64	60,937 94
Indemnity for lost clothing.....	1,620 00	1,488 68	8,986 54
Gratuity to machinists in lieu of re-enlistment.....	13,000 00		
Extra pay to officers and men who served in the Mexican War (Navy).....	315 00	1,028 00	122,639 81
Maryland Institution for Instruction of the Blind.....	3,987 00	6,791 33	3,520 83
Indemnity for swamp lands purchased by individuals.....	107,342 39	34,252 33	99,973 27
Repayment for lands erroneously sold.....	52,998 19	32,699 64	77,329 35
Protection and improvement of Hot Springs, Ark.....	3,622 91	57,960 84	3,220 96
Deposits by individuals for surveying public lands.....	1,876,923 75	1,116,331 92	786,963 77
Five, three, and two per cent. funds of the net proceeds of sales of public lands in the States.....	75,863 42	234,538 77	162,948 64
Five per cent. fund of the net proceeds of sales of agricultural lands in Colorado.....		4,952 51	
Publishing proclamation relating to sales of public lands.....		604 12	208 00
Mail transportation, Pacific railroads.....	937,832 78	915,868 29	1,989,160 99
Fees for supervisors of elections.....	207,863 85	18,109 42	263,883 75
Salaries and expenses, Reporter of Supreme Court of the United States.....	6,800 00	8,700 00	7,500 00
APPROPRIATIONS FOR INDIANS.			
For the payment of specific annuities in fulfillment of treaty stipulations (appropriations made by Congress).....	624,761 96	619,843 76	648,043 86
For payment to Indians becoming citizens the cash value of their proportion of tribal trust funds and annuities. (Appropriations made by Congress.) No payments.....			
For payment of expenses of removing, &c., Indians, reimbursable from proceeds of their lands (appropriations made by Congress).....	167,371 70	81,597 51	80,154 04
Funds arising from consolidation of annuities, &c., upon which interest is paid, principal not liable to draft. No payments.....			
Interest on such funds.....	4,135 11	3,794 30	3,414 25
Funds arising from proceeds of lands on which interest is paid, principal not liable to draft. No payments.....			
Interest on such funds.....	44,493 78	48,146 30	54,272 33
Fund belonging to North Carolina Cherokees, principal and interest liable to draft.....	5,446 92	1,977 22	3,255 00
Funds held by the United States in lieu of investment, acts April 29, 1874, and June 15, 1880. No payments.....	56,891 54	45,647 01	58,032 60
Proceeds of sale of Indian lands or reservations for benefit of Indians.....	133,460 39	421,252 79	77,162 44
Maintenance and education of children once Indian captives.....	500 00	5,968 75	281 25
Miscellaneous trust accounts. No payments.....			
Miscellaneous specific appropriations by Congress.....	1,000 00	72,172 11	40,596 82
Total expenditures from appropriations proposed to be repealed.....	14,537,806 02	15,437,689 39	17,007,263 44

Expenditures for the fiscal years 1883, 1884, and 1885, from appropriations excepted in House bill 3271, Forty-ninth Congress, first session, to repeal certain permanent and indefinite appropriations—exclusive of appropriations for Indians.

Title of appropriation.	1883.	1884.	1885.
Interest on the public debt.....	\$55,282,243 98	\$50,704,897 76	\$47,510,165 75
Interest on bonds issued to Pacific railroads.....	3,877,887 27	3,873,480 72	3,876,090 72
Expenses of Smithsonian Institution (interest on trust fund).....	21,090 00	42,180 00	42,180 00
Navy pension fund (interest).....	(*)	(*)	(*)
Repayment to importers excess of deposits.....	4,300,582 55	5,056,147 30	4,677,393 30
Debentures or drawbacks, bounties or allowances....	2,257,730 33	3,650,959 49	8,560,371 30
Debentures and other charges.....	25 23	54 25	84 13
Unclaimed merchandise.....	2,565 18	319 89	805 71
Marine-Hospital Service.....	461,130 52	465,387 45	373,943 03
Allowance or drawback (internal revenue).....	52,004 86	51,249 04	28,365 59
Refunding taxes illegally collected (internal revenue).....	601,901 04	33,424 50	41,801 70
Support of Soldiers' Home.....	147,798 82	355,439 91	333,610 04
Soldiers' Home, permanent fund.....	15,129 66	126,600 00	178,400 00
Soldiers' Home, interest account.....		3,494 75	9,952 66
Total expenditures from appropriations proposed to be excepted, exclusive of appropriations for Indians.....	67,020,089 44	64,363,635 06	65,633,163 93

*\$420,000 yearly, paid as interest on public debt.

Expenditures for the fiscal years 1883, 1884, and 1885 from excepted classes of Indian appropriations in House bill 3271, Forty-ninth Congress, first session, to repeal certain permanent and indefinite appropriations.

Title of appropriation.	1883.	1884.	1885.
Funds held by the United States in lieu of investment under act of April 1, 1880.....	\$21,193 66	\$81 07	\$22,177 07
Interest on such funds.....	394,341 50	389,457 58	452,767 79
Total expenditures from excepted classes of Indian appropriations.....	415,535 16	389,538 65	474,944 86

SCHEDULE.

Appropriations affected by the operations of House Bill 3271, Forty-ninth Congress, first session, for the proposed repeal of certain laws pertaining to permanent and indefinite appropriations.

Title of appropriation.	Date of act.	Reference to Statutes.	
		Vol.	Page.
Estates of decedents, trust funds.....	Apr. 14, 1792	1	255
Pay of consular officers for services to American vessels and seamen.....	June 26, 1884	23	53-60
Refunding penalties or charges erroneously exacted (foreign intercourse).....	June 26, 1884	23	53-60
Transmission of books and mementoes to National Lincoln Monument Association, Springfield, Ill.	Feb. 23, 1881	21	519
International Bimetallic Commission.....	Feb. 28, 1878	20	25
Refunding proceeds of goods seized and sold.....	Apr. 2, 1844	5	653
Refunding duties under section 26, act July 14, 1870.....	Mar. 3, 1871	16	514
Collecting revenue from customs, fines, penalties, and forfeitures.....	Mar. 3, 1849	9	398-9
Expenses of collecting the revenue from customs.....	Mar. 3, 1871	16	521
Detection and prevention of frauds on customs revenue.....	Mar. 3, 1879	20	386
Expenses of regulating immigration.....	Aug. 3, 1882	22	214
Salaries and expenses, shipping service.....	June 26, 1884	23	53-60
Refunding penalties or charges erroneously exacted (customs).....	June 26, 1884	23	53-60
Extra pay to officers and men who served in the Mexican war (Revenue Marine, War, and Navy).....	Feb. 19, 1879	20	316
Refunding moneys erroneously received and covered into the Treasury (customs).....	July 23, 1866	14	208
Building or purchase of such vessels as may be required for the revenue service.....	Apr. 20, 1866	14	40
Rebuilding and improving life-saving stations (proceeds of sales).....	June 18, 1878	20	163

Appropriations affected by the operations of House bill 3271, &c.—Continued.

Title of appropriation.	Date of act.	Reference to Statutes.	
		Vol.	Page.
Marine Hospital Service (proceeds of sales).....	Apr. 20, 1866	14	40
Refunding duties on goods destroyed.....	Mar. 28, 1854	10	273
To prevent smuggling, and for other purposes.....	July 18, 1866	14	178
Salaries steamboat-inspection service.....	Feb. 28, 1871	16	458
Contingent expenses, steamboat-inspection service.....	Feb. 28, 1871	16	458
Salaries and expenses, special inspectors of foreign steam vessels.....	Aug. 7, 1882	22	846
Contingent expenses national currency (reimbursable) Treasurer's office.....	June 20, 1874	18	123
Coinage of the standard silver dollar.....	Feb. 28, 1878	20	25
Parting and refining bullion.....	Aug. 15, 1876	19	157
Return of proceeds of captured or abandoned property.....	Mar. 12, 1863	12	820
Refunding to national banking associations excess of duty.....	Mar. 2, 1867	14	572
Trust-fund interest for support of free schools in South Carolina.....	Mar. 3, 1875	17	600
Sinking fund Union Pacific Railroad.....	May 7, 1878	20	58, 9
Sinking fund Central Pacific Railroad.....	May 7, 1878	20	58, 9
Refunding taxes illegally collected under direct-tax laws.....	Feb. 25, 1867	14	568
Payment for land sold for direct taxes.....	May 9, 1872	17	89
Refunding moneys for lands redeemed.....	Mar. 3, 1865	13	502
Refunding proceeds of cotton seized.....	May 18, 1872	17	184
To promote the education of the blind.....	Mar. 3, 1879	20	648
To provide for the resumption of specie payments.....	Jan. 14, 1875	18	296
Return of proceeds of captured and abandoned property.....	Mar. 12, 1863	12	820
Twenty per cent. additional compensation.....	June 25, 1864	13	100
	July 23, 1866	14	207
	July 28, 1866	14	323
	Feb. 28, 1867	14	569
Repayment of taxes on distilled spirits destroyed by casualty.....	May 27, 1872	17	162
Redemption of stamps.....	June 30, 1864	13	294
Refunding moneys erroneously received and covered into the Treasury.....	July 23, 1866	14	208
Compensation to persons employed in insurrectionary States.....	July 15, 1870	16	310
Outstanding liabilities.....	May 2, 1866	14	41
Experiments in manufacture of sugar.....	June 16, 1880	21	295
Refunding taxes, act legislative assembly of District of Columbia (January 19, 1872).....			
Redemption of tax-lien certificates, act legislative assembly of District of Columbia (June 25, 1873).....			
Washington special tax fund, acts corporation of Washington (May 23 and 24, 1853; October 12, 1865).....			
Washington redemption fund, act corporation of Washington (December 27, 1849; act of Congress (March 3, 1877, vol. 19, p. 396).....	June 11, 1878	(*) 20	(*) 102
Surplus proceeds of sales of lands for taxes in District of Columbia, act of Congress (March 3, 1877, vol. 19, p. 397-399).....			
Redemption of assessment certificates, act legislative assembly (August 10, 1871; May 29, 1873).....			
Redemption of Pennsylvania avenue paving certificates, act of Congress (July 19, 1876, vol. 19, p. 98).....			
Redemption of Pennsylvania avenue paving scrip (July 8, 1870).....			
Guarantee fund, District of Columbia.....	June 11, 1878	20	106
Police relief fund, District of Columbia.....	Feb. 25, 1885	23	316
Firemen's relief fund, District of Columbia.....	Feb. 25, 1885	23	317
Arming and equipping the militia.....	Apr. 23, 1808	2	490
Ordnance material, proceeds of sales.....	Mar. 3, 1875	18	388
Powder and projectiles, proceeds of sales.....	Mar. 3, 1881	21	468
Seacoast batteries for instruction of militia.....	May 19, 1882	22	93
Trusses for disabled soldiers.....	Mar. 28, 1872	17	164
Bounty for the Fifteenth and Sixteenth Missouri Cavalry Volunteers.....	June 16, 1880	21	293
Three months' pay proper.....	July 3, 1884	23	66
Constructing jetties and other works at South Pass, Mississippi River... {	Mar. 3, 1875	18	463
	May 13, 1879	21	4
Removing sunken vessels or craft obstructing or endangering navigation..	June 14, 1880	21	197
Operating and care Saint Clair Flats Canal, Michigan.....	Mar. 3, 1881	21	478
Operating and care Saint Mary's Falls Canal, Michigan.....	Mar. 3, 1881	21	478
Operating and care Louisville and Portland Canal, Kentucky.....	Mar. 3, 1881	21	478
Operating and care Des Moines Rapids Canal, Iowa and Illinois.....	Mar. 3, 1881	21	478
Operating and care of canals and other works of navigation.....	July 5, 1884	23	147
Transportation of the Army and its supplies (Pacific Railroads).....	Mar. 3, 1879	20	420
Construction of aids to guide water-craft through bridge spans.....	July 5, 1884	23	148
Claims of officers and men of the Army for destruction of private property.....	Mar. 3, 1885	23	350
Horses and other property lost in the military service.....	Mar. 3, 1849	9	414
Allowance for reduction of wages under eight-hour law.....	May 18, 1872	17	184
Payment of certain military organizations in Kansas.....	Apr. 12, 1871	17	641
Military contributions in Mexico.....	Mar. 3, 1849	9	412
Relief of certain inhabitants of East Florida.....	June 26, 1844	6	569
Ordnance material, proceeds of sales, Navy.....	Mar. 3, 1875	18	388
Sales of small-arms.....	June 20, 1878	20	242
Prize-money to captors.....	†Mar. 3, 1849	9	378

* Revised Statutes relating to the District of Columbia, section 91.

† And subsequent acts.

Appropriations affected by the operations of House bill 3271, &c.—Continued.

Title of appropriation.	Date of act.	Reference to statutes.	
		Vol.	Page.
Indemnity for lost clothing.....	July 4, 1864	13	390
Gratuity to machinists in lieu of re-enlistment.....	June 16, 1880	21	290
Relief of certain officers of the Navy.....	Jan. 30, 1875	18	304
Privateer pension-fund.....	June 26, 1812	2	763
Bounty for destruction of enemies' vessels.....	July 17, 1862	12	606
Naval hospital fund.....	* Mar. 2, 1799	1	729
Clothing, Navy.....	Mar. 3, 1843	5	615
Small stores, Navy.....	Feb. 14, 1879	20	288
Pay of Navy.....	June 20, 1874	18	111
Pay of Marine Corps.....	June 20, 1874	18	111
Arrears of Army and Navy pensions.....	Mar. 3, 1879	20	469
Fees on vouchers, arrears of Army and Navy pensions.....	May 31, 1880	21	150
Maryland Institution for instruction of the Blind.....	Feb. 23, 1865	13	436
Indemnity for swamp lands purchased by individuals.....	Mar. 2, 1885	10	634
Repayment for lands erroneously sold.....	Jan. 12, 1825	4	80
Protection and improvement of Hot Springs, Ark.....	Mar. 3, 1877	19	378
Deposits by individuals for surveying public lands.....	July 1, 1864	12	410
Five, 3, and 2 per cent. funds of the net proceeds of sales of public lands in the State.....	* Feb. 20, 1811	2	643
Publishing proclamations relating to sales of public lands.....	Mar. 3, 1877	19	357
Five per cent. fund of the net proceeds of sales of agricultural lands in Colorado.....	Mar. 3, 1875	18	476
Reimbursement to marshals for expenses of taking Ninth Census.....	June 8, 1872	17	340
Surveying Vigil and St. Vrain private land claims in Colorado.....	Feb. 25, 1869	15	275
Surveying Nolan private land claim in Colorado.....	July 1, 1870	16	646
Mail transportation, Pacific Railroads.....	Mar. 3, 1879	20	420
Fees, supervisors of elections.....	Feb. 28, 1871	16	438
Salaries and expenses, reporter of Supreme Court of the United States....	Aug. 5, 1882	22	254

* And subsequent acts.

In addition to the foregoing, the following classes of Indian appropriations are proposed to be repealed:

- A.—For the payment of specific annuities in fulfillment of treaty stipulations. (Appropriations made by Congress.)
- B.—For payment to Indians becoming citizens the cash value of their proportion of tribal trust fund and annuities. (Appropriations made by Congress.)
- C.—For payment of expenses of removing, &c., Indians, reimbursable from proceeds of their lands. (Appropriations made by Congress.)
- D.—Funds arising from consolidation of annuities, &c., upon which interest is paid, principal not liable to draft.
- E.—Interest on such funds.
- F.—Funds arising from proceeds of lands on which interest is paid, principal not liable to draft.
- G.—Interest on such funds.
- H.—Fund belonging to North Carolina Cherokees, principal and interest liable to draft.
- I.—Funds held by the United States in lieu of investment, acts April 29, 1874, and June 15, 1880.
- J.—Interest on such funds.
- K.—Proceeds of sale of Indian lands or reservation for benefit of Indians.
- L.—Maintenance and education of children once Indian captives.
- M.—Miscellaneous trust accounts.
- N.—Miscellaneous specific appropriations by Congress.

Title of appropriation.	Date of treaty or act.	Reference to statutes.		
		Vol.	Page.	Sec.
A.—Fulfilling treaties with—				
Apaches	Oct. 14, 1865	14	706	7
Apaches	Oct. 17, 1865	14	713	2
Apaches, Kiowas, and Comanches.....	Oct. 21, 1867	15	584	10
Apaches, Kiowas, and Comanches.....	Oct. 21, 1867	15	590	38
Arapahoes and Cheyennes of Upper Arkansas River.....	Feb. 18, 1861	12	1165	4
Calapooias, Molallas, and Clackamas of Willamette Valley.....	Jan. 22, 1855	10	1144	
Chastas, Scotons, and Umpquas	Nov. 18, 1854	10	1122	3

Title of appropriation.	Date of treaty or act.	Reference to statutes.		
		Vol.	Page.	Sec.
A.—Fulfilling treaties with—				
Cheyennes and Arapahoes.....	Oct. 28, 1867	15	596, 7	
Chickasaws.....	Feb. 25, 1799	1	619	
Chippewas—Bois Forte Band.....	April 28, 1866	14	774	
Chippewas of Lake Superior.....	Sept. 30, 1854	10	1110	4
Chippewas of the Mississippi.....	Aug. 2, 1847	9	904	
Chippewas—Pillager and Lake Winnebagoish bands.....	Mar. 19, 1867	16	720	
Chippewas of Red Lake, and Pembina tribe of Chippewas.....	Feb. 22, 1855	10	1168	
Chippewas of Saginaw, Swan Creek, and Black River.....	May 7, 1864	13	694	3
	Oct. 2, 1863	13	668	3
	April 12, 1864	13	689	2
	Aug. 2, 1855	11	634	
	Nov. 16, 1805	7	99	
Choctaws.....	Oct. 18, 1820	7	213	
	Jan. 20, 1825	7	236	
	Jan. 22, 1855	11	614	
	Apr. 28, 1866	14	769-780	
Choctaws and Chickasaws.....	Apr. 8, 1866	14	769	
Confederated tribes and bands in Middle Oregon.....	May 17, 1882	22	82	
	June 25, 1855	12	965	2
	Aug. 7, 1790	7	36	
	June 17, 1802	7	69	
Creeks.....	Jan. 24, 1826	7	287	
	Feb. 14, 1843	7	419	
	Aug. 7, 1856	11	708	1
	June 14, 1876	14	786	
Crows.....	Apr. 11, 1882	22	42	
Columbias and Colvilles.....	July 4, 1884	23	79, 80	
Delawares.....	Sept. 24, 1829	7	327	
D'Wamish and other allied tribes in Washington.....	May 6, 1854	10	1049	5
	Jan. 22, 1855	12	928	
	Sept. 17, 1818	7	179	
Eastern Shawnees.....	July 20, 1831	7	352	
	Feb. 23, 1867	15	515	
Flatheads and other confederated tribes.....	July 16, 1855	12	976	
Iowas.....	May 17, 1854	10	1071	
Kansas.....	Jan. 14, 1846	9	842	
Kickapoos.....	May 18, 1854	10	1079	
Klamaths and Modocs.....	Oct. 14, 1864	16	708	
Makahs.....	Jan. 31, 1855	12	940	
Menomonees.....	May 12, 1854	10	1065	
	Aug. 3, 1805	7	51	
Miamies of Eel River.....	Aug. 21, 1805	7	91	
	Sept. 30, 1809	7	114	
Miamies of Indiana.....	June 5, 1854	10	1099	4
	Oct. 6, 1818	7	191	
Miamies of Kansas.....	Oct. 23, 1834	7	454	
	June 5, 1854	10	1095	
Navajoes.....	June 1, 1868	15	670	7
Nez Percés.....	June 11, 1855	12	958	
Omahas.....	Mar. 16, 1854	10	1044	4
Osages.....	June 2, 1825	7	242	
Ottawas of Blanchard's Fork and Roche de Boeuf.....	June 24, 1862	12	1238	
Ottos and Missourias.....	Mar. 15, 1854	10	1039	
Pawnees.....	Sept. 24, 1857	11	729	
Poncas.....	Mar. 12, 1858	12	997	
	Aug. 3, 1795	7	31	
	Sept. 30, 1809	7	114	
	Oct. 2, 1818	7	185	
Pottawatomies.....	Sept. 20, 1828	7	315-318	
	July 29, 1827	7	320	
	June 5, 1846	9	855	
	June 17, 1846	9	885	
	Aug. 7, 1868	15	533	
Pottawatomies of Huron.....	Nov. 17, 1807	7	106	
Quapaws.....	May 13, 1833	7	425	
Qui-nai-elts and Qui-leh-utes.....	Feb'y. 23, 1867	15	516	
	Jan'y. 25, 1856	12	972	4
	Nov. 3, 1804	7	85	
Sacs and Foxes of the Mississippi.....	Oct. 21, 1837	7	540	
	Oct. 11, 1842	7	596	
Sacs and Foxes of the Missouri.....	Oct. 21, 1837	7	543	
Seminoles.....	Aug. 7, 1856	7	702	
	Mar. 21, 1866	14	767	
	Sept. 29, 1807	7	161	
Senecas.....	Sept. 17, 1818	7	179	
	July 20, 1831	7	352	
	Feb. 23, 1867	15	515	
Senecas of New York.....	Feb. 19, 1831	4	443	
	June 27, 1846	9	35	

Title of appropriation.	Date of treaty or act.	Reference to statutes.		
		Vol.	Page.	Sec.
A.—Fulfilling treaties with—				
Shawnees.....	Aug. 3, 1795	7	51	
	May 10, 1854	10	1056	
	Sept. 29, 1817	7	161	
Shoshones.....	Oct. 12, 1863	13	683	
	July 30, 1863	13	663	
Six Nations of New York	Nov. 17, 1794	7	46	
	Oct. 19, 1865	14	723	
Sioux of Dakota.....	Oct. 19, 1865	14	725	
	Oct. 28, 1865	14	747	
Sioux of different tribes, including Santee Sioux in Nebraska	April 29, 1868	15	638	
Sioux, Yankton tribe	April 19, 1858	11	744	
Sisseton, Wahpeton, and Santee Sioux of Lake Traverse and Devil's Lake	June 22, 1874	18	167	
	Feb. 19, 1867	15	505	
S'Klallams.....	Jan. 26, 1855	12	934	
Snakes, Wah-pah-pe tribe	Aug. 12, 1865	14	683	
Sioux of the Mississippi.....	Mar. 3, 1885	23	344	2
Umpquas, Crow Creek band	Sept. 19, 1853	10	1027	3
Umpquas and Calapooias of Umpqua Valley, Oregon.....	Nov. 29, 1854	10	1126	3
	Oct. 7, 1863	13	675	10
Utahs—Tabeguache Band.....	Mar. 2, 1868	15	619	
	June 9, 1855	12	946	2
Walla-Walla, Cayuse, and Umatilla tribes.....	Nov. 1, 1837	7	546	
Winnebagoes.....	July 15, 1870	16	355	
	July 17, 1862	12	628	
Wyandottes	Feb. 23, 1867	15	513-527	
Yakamas	June 9, 1855	12	958	
Gratuity to certain Ute Indians.....	June 15, 1880	21	204	6
B.—Payment to Pottawatomie citizens.....	July 27, 1868	15	213	
Payment to citizen Miami of Kansas.....	Mar. 3, 1877	19	292	
C.—Appraisal and sale of Otoe and Missouri lands (reimbursable)	Aug. 7, 1882	22	328	
Removal of Pawnee Indians (reimbursable)	April 10, 1876	19	121	
Removal and support of confederated band of Utes.....	June 15, 1880	21	200	
Removal and support of Otoes and Missourias.....	Mar. 3, 1881	21	381	
Survey and appraisement of Omaha lands (reimbursable).....	Mar. 3, 1883	22	590	
	Aug. 7, 1882	22	341	
Survey and appraisement of Umatilla lands (reimbursable).....	Aug. 5, 1882	22	298	
	Mar. 3, 1883	22	590	
Sale of lands and removal and support of Iowas and Sacs and Foxes of the Missouri (reimbursable).....	Mar. 3, 1885	23	353	10
Sale and allotment of Umatilla Reservation (reimbursable).....	Mar. 3, 1885	23	343	4
Farm and school, Umatilla Reservation (reimbursable).....	Mar. 3, 1885	23	343	4
D.—Stockbridge consolidated fund.....	Feb. 6, 1871	16	404	
E.—Interest on Stockbridge consolidated fund	Feb. 6, 1871	16	404	
F.—Fulfilling treaties with Cherokees, proceeds of Osage diminished reserve lands in Kansas (transfer).....	Mar. 3, 1873	17	538	
Fulfilling treaties with Otoes and Missourias, proceeds of lands.....	Aug. 15, 1876	19	208	
	Mar. 3, 1881	21	380	
Kickapoo 4 per-cent. fund.....	July 28, 1882	22	177	
Ute land fund.....	July 28, 1882	22	178	
Iowa 4 per-cent. fund.....	Mar. 3, 1885	23	352	4
Sacs and Foxes of the Missouri 4 per-cent. fund.....	Mar. 3, 1885	23	352	4
Umatilla general fund.....	Mar. 3, 1885	23	343	3
G.—Interest due Cherokees on lands sold to Osages.....	Mar. 3, 1873	17	538	
Interest on Otoe and Missouri fund.....	Aug. 15, 1876	19	208	
	Mar. 3, 1881	21	380	
Interest on Kickapoo 4 per-cent. fund	July 28, 1882	22	177	
Interest on Ute land fund	July 28, 1882	22	178	
Interest on Iowa 4 per-cent. fund.....	Mar. 3, 1885	23	352	4
Interest on Sac and Fox of the Missouri 4 per-cent. fund.....	Mar. 3, 1885	23	352	4
Interest on Umatilla general fund.....	Mar. 3, 1885	23	343	3
	July 29, 1848	9	264, 265	
H.—Payment to North Carolina Cherokees.....	Mar. 3, 1875	18	447	
	Aug. 15, 1876	19	197, 198	
I.—Ute 4 per cent. fund.....	June 15, 1880	21	199	
Ute 5 per cent. fund.....	April 29, 1874	18	41	
	June 15, 1880	21	199	
J.—Interest on Ute 4 per cent. fund.....	June 15, 1880	21	199	
Interest on Ute 5 per cent. fund.....	April 29, 1874	18	41	
	June 15, 1880	21	199	
K.—Fulfilling treaties with, proceeds of lands:				
Cherokees	May 11, 1872	17	98	
	Feb. 28, 1877	19	265	
Cherokees—school-lands.....	Feb. 27, 1819	7	195	4
Creeks	May 24, 1832	7	366	
	June 14, 1866	14	786	
Iowas.....	May 17, 1854	10	1069	

Title of appropriation.	Date of treaty or act.	Reference to stat- utes.		
		Vol.	Page.	Sec.
K.—Fulfilling treaties with, proceeds of lands—				
Kansas.....	May 8, 1872	17	86	
	June 23, 1874	18	272	
	July 5, 1876	19	76	
	Mar. 16, 1880	21	68, 69	
Menomonees.....	Feb. 13, 1871	16	410	
	Mar. 22, 1882	22	30	
Miamies of Kansas.....	Mar. 3, 1873	17	633	
	June 23, 1874	18	273	
	May 15, 1882	22	63	
Pawnees.....	Sept. 24, 1857	11	729	
	April 10, 1876	19	28	
Pottawatomies.....	Feb. 27, 1867	15	531	
Sacs and Foxes of the Mississippi.....	Feb. 18, 1867	15	495	
Sacs and Foxes of the Missouri.....	Aug. 15, 1876	19	208	
Shawnees.....	April 7, 1869	16	53	
	Jan. 11, 1875	18	295	
	Mar. 1, 1881	22	377	
Proceeds of lands:				
Civilization fund.....	Sept. 29, 1865	14	688	1
Claims of settlers on Round Valley Indian reservations in California.....	Mar. 3, 1873	17	633	
Proceeds of Choctaw Orphans' Reservation.....	Sept. 27, 1830	7	337	19
Proceeds of New York Indian lands in Kansas.....	Feb. 19, 1873	17	466	
Proceeds of Sioux reservations in Minnesota and Dakota	Mar. 3, 1863	12	819	
L.—Maintenance and education of Helen and Heloise Lincoln..				
Maintenance and education of Adelaide and Julia German	May 15, 1870	16	377	
Maintenance and education of Catherine and Sophia Ger- main.....	Mar. 3, 1875	18	424	
	Mar. 1, 1879	20	603	
M.—Damages to Crows by Northern Pacific Railroad Company..				
Damages to Shoshones and Bannocks by Utah and North- ern Railroad Company.....	July 10, 1882	22	160	4
Indian moneys, proceeds of labor.....	July 3, 1882	22	150	4
	Mar. 3, 1883	22	590	
N.—Relief of destitute Indians.....				
Relief of destitute Indians in Nevada.....	Mar. 3, 1885	23	379	
Relief of Indians at Crow, Fort Belknap, Fort Peck, and Blackfeet agencies.....	Mar. 3, 1883	22	585	
Reservoirs at headwaters of Mississippi River, awards to Chippewas, Pillagers, and Lake Winnebagoish bands..	Feb. 8, 1884	23	267	
	Mar. 3, 1881	21	481	

SCHEDULE.

Appropriations excepted from the operation of House bill No. 3271, Forty-ninth Congress, first session, to repeal certain permanent and indefinite appropriations.

Title of appropriations.	Date of act.	Reference to statutes.	
		Vol.	Page.
Sinking fund.....	Feb. 25, 1862	12	346
Interest on the public debt.....	July 14, 1870	16	273-4
Interest on Pacific Railroad bonds.....	Feb. 9, 1847	9	123
	July 1, 1862	12	492
Refunding the national debt.....	July 14, 1870	16	272
	Jan. 20, 1871	16	399
	Jan. 14, 1875	18	296
Sinking fund for 3.65 bonds, District of Columbia.....	Mar. 3, 1879	20	410
Payment of interest on 3.65 bonds, District of Columbia (reimbursable) ..	July 31, 1876	19	106
Payment of interest on 3.65 bonds, District of Columbia, act June 11, 1878	June 6, 1880	21	286
	Mar. 3, 1881	21	466
Expenses of Smithsonian Institution, interest on trust fund.....	Aug. 10, 1846	9	102
Repayment to importers excess of deposits.....	June 30, 1864	13	215
Debitures or drawbacks.....	Mar. 3, 1849	9	398
Debitures or other charges.....	Oct. 16, 1837	5	207
Unclaimed merchandise.....	Mar. 3, 1799	1	670
Marine Hospital service.....	June 26, 1884	23	57
Refunding taxes illegally collected.....	June 30, 1864	13	239
Allowance or drawback.....	July 1, 1862	12	488
Support of Soldiers' Home.....	Mar. 3, 1851	9	596
Soldiers' Home, permanent fund.....	Mar. 3, 1883	22	565
Soldiers' Home, interest on permanent fund..	Mar. 3, 1883	22	565
Navy pension fund (interest applied to pensions).....	Apr. 23, 1800	2	53
	July 1, 1864	13	414
	July 23, 1868	15	170
	July 11, 1870	16	222

In addition to the foregoing the following classes of Indian appropriations are excepted:

Funds held by the United States in lieu of investment, act of April 1, 1880 (21 Stat., page 70).

Cherokee asylum fund; Cherokee national fund; Cherokee school fund; Cherokee orphan fund; Chickasaw incompetent fund; Chickasaw national fund; Chippewa and Christian Indian fund; Choctaw general fund; Choctaw school fund; Choctaw orphan reservation fund; Creek orphan fund; Delaware general fund; Delaware school fund; Eastern Shawnee fund; Iowa fund; Kansas school fund; Kaskaskia, Peoria, Wea, and Piankeshaw fund; Kaskaskia, Peoria, Wea, and Piankeshaw school fund; Kickapoo general fund; L'Anse and Vieux de Sert Chippewa fund; Menomonee fund; Omaha fund; Osage fund; Osage school fund; Ottawa and Chippewa fund; Ponca fund; Pottawatomie education fund; Pottawatomie general fund; Pottawatomie mills fund; Sac and Fox of the Missouri fund; Sac and Fox of the Mississippi fund; Seneca fund; Seneca (Tonawanda band) fund; Seneca and Shawnee fund; Shawnee fund; Shoshone and Bannock fund; Umatilla school fund.

Interest on such funds.

Cherokee asylum fund; Cherokee national fund; Cherokee school fund; Cherokee orphan fund; Chickasaw incompetent fund; Chickasaw national fund; Chippewa and Christian Indian fund; Choctaw general fund; Choctaw school fund; Choctaw orphan reservation fund; Creek orphan fund; Delaware general fund; Delaware school fund; Eastern Shawnee fund; Iowa fund; Kansas school fund; Kaskaskia, Peoria, Wea, and Piankeshaw fund; Kaskaskia, Peoria, Wea, and Piankeshaw school fund; Kickapoo general fund; L'Ause and Vieux de Sert Chippewa fund; Menomonee fund; Omaha fund; Osage fund; Osage school fund; Ottawa and Chippewa fund; Ponca fund; Pottawatomie education fund; Pottawatomie general fund; Pottawatomie mills fund; Sac and Fox of the Missouri fund; Sac and Fox of the Mississippi fund; Seneca fund; Seneca (Tonawanda band) fund; Seneca and Shawnee fund; Shawnee fund; Shoshone and Bannock fund; Umatilla school fund.